



DUA
P.O. BOX 3438
Boston, MA 02241-3438

UNEMPLOYMENT HEALTH INSURANCE HEALTH INSURANCE QUARTERLY CONTRIBUTION REPORT

INSTRUCTIONS TO EMPLOYER - PLEASE READ CAREFULLY

Department of Workforce Development
Division of Unemployment Assistance

Would you like to file via the Internet? Go to: <https://wfb.dor.state.ma.us/WebFile>

- Item 1.** For each month in the quarter for which you are reporting, enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of each month. Use the numbers entered on your DUA Form 0001 Quarterly Contribution Report. If none, enter 0. Sum the three numbers and divide by 3 and enter this average. Do not round. Truncate to the right of the decimal.
- Item 2.** If the number (average employee count) that you entered is six or greater, complete Items 2A **through** 6 and 8 and 9. If the number (average employee count) is less than six, you are not required to pay this contribution this quarter. You must, however, return this report after completing items 2A **and** 9.

SEE REVERSE SIDE FOR FILING REQUIREMENTS, "NEWLY SUBJECT" EXEMPTION AND RELATED INFORMATION

- Item 2A.** Important! Check appropriate box to the right if you intend to employ an average of 6 or more employees in future quarters.
- Item 3.** For the quarter for which you are reporting, enter the amount of gross wages paid for covered employment, rounded to nearest whole dollar. (The amount entered on your Division of Unemployment Assistance Employer's Quarterly Contribution Report, Form 0001, can be used.)
- Item 4.** Enter Excess Wage Amount, rounded to nearest whole dollar.
You must pay contribution on the first \$14,000 paid to each employee each year. Include only those wages paid which are in excess of the first \$14,000 paid to each employee this year. Excess wages reported in previous quarters cannot be reported as excess wages in subsequent quarters. Calculate on an individual basis for each employee. DO NOT INCLUDE WAGES EARNED IN A QUARTER IN WHICH YOU REPORTED FEWER THAN 6 EMPLOYEES. THESE WAGES ARE EXEMPT. Item 4 can never exceed item 3.
- Item 5.** Subtract item 4 from item 3 and enter the difference, rounded to nearest whole dollar.
- Item 6.** Multiply item 5 by your UHI contribution rate. Enter the result, rounded to nearest whole dollar.
- Item 7.** This is your DUA approved credit amount. Do not enter an amount if one is not printed.
- Item 8.** Subtract Item 7 from Item 6 and enter the difference, rounded to nearest whole dollar. This is the amount of contribution due. Write a check for this amount payable to: **MASSACHUSETTS DIVISION OF UNEMPLOYMENT ASSISTANCE**. If Item 7 is greater than Item 6, enter zero.
- Item 9.** Signature of company officer and date.

CONTACT US AT (617) 626-5060 OR GO TO: www.mass.gov/dwd

RETURN THE BOTTOM PORTION OF THIS FORM BY DUE DATE.

(Please detach here and return bottom portion)

QTR END:		DUE DATE:		DUA #:	IRS #:	QTR:
1. Indicate # of employees who worked each month of the quarter and calculate average.					3. Gross wages.	\$.00
1st MO :	2nd MO :	3rd MO :	AVERAGE :	4. Excess wages.	\$.00	
2. If the average is less than 6, <u>DO NOT PAY THIS CONTRIBUTION</u> . Complete items 2A and 9 and return this report.					5. Wages subject to contribution. (Subtract item 4 from item 3)	\$.00
2A. Do you plan to employ six or more in future quarters ? → <input type="checkbox"/> YES <input type="checkbox"/> NO					6. Multiply Item 5 by . Enter Contribution Due.	\$.00
					7. Credit Amount.	\$
					8. Payment Due.	\$.00
					9. _____ Signature	_____ Date

Mail to : Division of Unemployment Assistance
P.O. Box 3438
Boston MA 02241-3438

FILING REQUIREMENTS

You do not have to file a Form 1700 in any quarter if you are a "newly subject" employer. Employers who have been in business for less than 2 years and have not yet been "experience rated" under UI law are considered "newly subject."

If you are not "newly subject":

- You must file a Form 1700 for the January - March calendar quarter every year even if your average employee count is less than six.
- You must file a Form 1700 for any quarter in which your average employee count is six or more.

Filings with an average employee count of less than six (6) must have Items 1, 2A and 9 completed as appropriate. Do not pay contribution.

Filings with an average employee count of six (6) or greater must have Items 1 through 6 and 8 and 9 completed appropriately.

Answer Item 2A of the Form 1700 appropriately. Do not leave blank. If in doubt, answer "Yes".

Filings must be submitted to the Post Office Box address indicated on the front of the Form 1700.

Employers must file a Form 1700 and pay contributions in full by the quarter due date to avoid interest and penalties. Although the Division of Unemployment Assistance will make every effort to mail an Unemployment Health Insurance quarterly contribution report Form 1700-HI to employers, failure to receive a report does not relieve employers of the responsibility for filing the report and paying UHI contribution due.

OTHER FILING INFORMATION

Interest will accrue on unpaid principal at the rate of 12 percent per year from the quarter due date until fully paid.

A late filer penalty may be assessed at 10 percent of the contribution due, up to \$100, but not less than \$25, for each Unemployment Health Insurance quarterly contribution report Form 1700-HI filed late.

This may be the only notice you receive pertaining to quarterly filing requirements and the interest and penalties charged for failure to file when you are required to do so.